App F IX 4

Previous References

1944 Municipal

File No mc 109-42

Serial Nos 1578, 2019 21

Later References

GENERAL AND REVENUE SECRETARIAT

Serial Nos 5

Part B for May 1944

SUBJECT

Misappropriation of municipal amount by Mr. Siddappa a clerk Gundlupet Municipality

1) The Deputy Commissioner
2) Comptroller
3

Lr no 1068 dated 3 5 44.

Approving the order of DC dismissing the accused & directing that no prosecution is necessary

2/7/7

7585/L 7904/L

Misappropriation of Municipal Income at Gundlupet

Continuation Sheet M (File No / Current No) of (Page)

From The D C Mysore Dist
No X/3-C,3965/42-43 & 12/10/43
States that a sum of Rs 292 which had been misappropriated by Siddaiah Clerk, Gundlupet Municipal Office has been recovered and that a further sum of Rs 1516-4 has been found to have been misappropriated by the same official as promised to submit a final report after the enquiry is completed

From The Comptroller
No. 576/CLA & 28/12/43
Forwards detailed report on the accounts of the Gundlupet Town Municipality

The report of the asst Controller on the inspection of the accounts of the Gundlupet Town Municipality which is self-explanatory is forwarded for favour of perusal. It is for orders of the Government a final report promised by the D C may be awaited and ordered in person

Letter 1/7/43 No Clerk Siddaiya of the Gundlupet Town Municipality is reported to have misappropriated a sum of Rs 450-1-6 as shown in the statement from 5 8 1942 He seems to have systematically committed the offence since 16.2.43 when he went on casual leave for 8 days & subsequently extended it during his absence

seems to have come to light and the result that investigation was started and the Inspection report summarised in detail by the ~~Assistant~~ Comptroller discloses the lacunas unexplored by him to light and the circumstances under which the fraud was facilitated.

2) Besides the above sum, vouchers are said to be wanting in respect another Rs ~~4~~ 400/1/6 and that if they were not forthcoming, the amount will have to be recovered or made good.

64 to 6,

(3) Kind reference is invited to para ~~11~~ 8 of the Inspection Note - Under General It shows that want of proper supervision over the work of the clerk and the non-stamping of the proper receipt forms for having entrusted him with the collections was responsible for the misappropriation in question. It is hard to believe that he continued his nefarious activity for a period of six months without the knowledge of at least some of the other 11 persons. From the details furnished in Appx. it will be seen that he embezzled Govt amounts out of stall-hire, octroi duty, cycle tax collected, framework received and other charges - entered in payment to Octroi Deputies of Govt and without any amount that ever came handy as he

Continuation Sheet File No / Current No 189 of [illegible] Page 7 [illegible]

[illegible] evidence [illegible] that his [illegible]

[illegible] was said to have appeared before [illegible] and made good [illegible] a further sum of 137/6/11 has been misappropriated by the [illegible] The President has been asked to recover [illegible] the same to [illegible] that after receipt of a full report from the Solicitor [illegible] has full report will be sent to you

137/6/11
1931. 21/2/42

(2) The Comptroller has sent orders of Court in the respective cases & has sent a memo of [illegible] the Inspecting Officer. A copy of that Inspecting Officer's which has not been sent to me will now be sent to the D.C. may some delay with a request to prepare a detailed report on all the points referred to therein together with the explanations furnished [illegible] Officer. The Inspecting officer is to state the steps taken to recover the embezzled amount in full

SEOY LAW DEPT. 24 [illegible] 43 GOVT OF STRAITS

Lawley for 1/7/42

[illegible] Bibile are requested [illegible] of the Peons Record [illegible]

Defalcation in Sirsi Taluk

Continuation Sheet No File No / Current No 208 of 4 Pages 7/8/4

The communication of the Collector Dharwar may be called for and the petitioner's application

OFFICE OF THE MINISTER FOR L&S G & P H
Date 15 7 43
No 2137

3-7-43

15/7

13/7/43

14-7-43

Draft pl
14/7/43

15/7

15/7/43

Mysore
15/7/43

Petition dated 1/8/43 from Lakshmidevamma wife of T Siddappa, clerk of the Sirsi Taluk Office, praying that he may be granted permission to marry a second wife as his present wife is suffering from mental disease and that he may be allowed to take back and keep with him his wife Lakshmidevamma

TYPING SECT
16 JULY 1943
GEN & F

Sec A
26/7

Continuation Sheet | File No / Current No 7.104/1 | of | Page 5

Default action in the Guardship

as the family has no other means of support

18) Put up down

18/8/43

19) The connected file is putting for orders

(vide min at para 13 of 14 supra)

If approved, the petitioner will be sent for

Dr Nyasa with for disposal

Law Reg for

Cab for action 18/8/43

the response

Cais 10.6.43

Min Secret Office 18/8/43

21) Def letter to be sent

Min 12/8/43

22) Done 18/8/43

To, the D C Nyasa

N L2059 dt 17 8 43

called for the report early

L5462 dt 27.11.43

SECY L 14 SEPT

TYPIC SECTION 17 AUG 1943 SECTT

Sms 17/8/43

JC

Defalcation in the Fundshpet Town Pt;

Continuation Sheet | File No / Current No 5951 V5-955 | of | Page

Petition of 20 Feb 44 from T Addappa ex-Junk clerk, Fundshpet Town Municipal Office, praying that he may be excused & reinstated in his appointment

Letter no D3-C-3945/42-43 of 16 Feb 44 from the Deputy Commr, Mysore Dist No D3 C 3945/42-43 of 16-2-44

Forwarding with his report, the records connected with the misappropriation of funds at Fundshpet

22/Feb The Dy Commr, Mysore states that as no replies were received from the Fundshpet municipality on the audit remarks of its accounts for a number of months, it was presumed that there was something very irregular in its working. The Asst Commr, Mysore visited that office & conducted an inspection from 11th to 12th March 1943 with the result that serious irregularities involving misappropriation of cash moneys, falsification of accounts, suppression of important records etc were brought to light, the same being perpetrated by clerk Addappa of the Municipal Office.

Addappa, who was originally a clerk in the Rev Sub-Div office at Nanjangud, was posted as the Junk clerk of Fundshpet Municipal

WD 1140—GPB—50 000—5-11-43

Mis-appropriation of Municipal money by clerk Siddappa Town Municipal Council Tiptur

Continuation Sheet | File No / Current No | of | Page 7

Municipal office in May 1962. Notice that the Vice President of the Municipality was ignorant of accounts, the clerk began misappropriation from about 2 months after his transfer to the place. In all he had misappropriated a sum of Rs 601-8-5. The whole amount is reported to have been recovered from the clerk since. The Dy Inspector reports that in view of the clerk having been young & having paid all the amount misappropriated ~~amount~~, it would be sufficient if departmental punishment is given. He has accordingly dismissed the Head

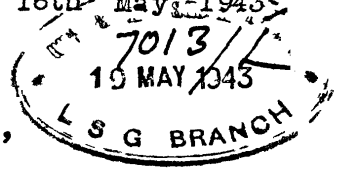
(26 years ago)

25) The Dy also states that he has called for the explanation of the Vice President for not having seen that the amounts drawn were all properly accounted for & that the same would be submitted to Govt after its receipt.

26) The clerk Siddappa has represented that he has been punished & not only for the misappropriation committed by him but also for other leakages of income & irregularities for which he was not responsible. In view of this having made good the whole amount misappropriated, & his young age, he prays that he may be excused & reinstated

No. D3-C3945-42-43 Encl two

OFFICE OF THE DEPUTY COMMISSIONER
MYSORE DISTRICT
DATED, Mysore, the 16th May 1943.



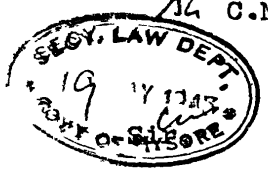
From

C.M.H.RANAJODHA SINGH, ESQ., B.A.,
Deputy Commissioner, Mysore District,
Mysore.

To

C.NARAYANASWAMI NAIDU, ESQ., B.A., B.L.,
Secretary to Government, Law Department,
Bangalore.

171 109-42-5



Subject - Misappropriation of Municipal Money in Gundlupet Municipality.

I have the honour to forward herewith the copies of the marginally noted reports received from the President, Gundlupet Town Municipality on the above subject, and to state that the President reports that the municipal money to the extent of Rs.197/- and odd has been misappropriated by one T.Siddappa, I Clerk of hall office. The Clerk is stated to be on leave and has been applying for the extension of leave by driblets. It is further reported that he has been purposely obsconding. Needful instructions have been issued to the President, to complete his enquiry as contemplated by the provisions contained in Rule 16 of the Municipal Account Manual and to submit his detailed report in this behalf The District Superintendent of police has been requested to trace the whereabouts of this clerk and take needful action. Pending further enquiry, I have ordered that the clerk be placed under suspension.

C.95/42-43 dated 3-5-43
C.95/42-43 dated 13-5-43

The President, further reports that the Assistant Comptroller Local Audit Circle, Mysore, has audited the accounts and registers of the Municipal Office, in detail, on the 11th and 12th instants, and given to him an audit note for all the irregularities noticed by him during the course of his audit I am therefore instructing the President, to make a thorough investigation, as to how the misappropriation has been committed and who are all the persons responsible for the misappropriation and other irregularites and the steps taken for the recovery of the amount embezzled and to submit a succinct report as to his findings very early and on hearing from

11 — 7013 2 ml

from him, I shall submit my final report to Government inthe matter.

I have the honour to be,
Sir,
Your most obedient servant

M Navaneemmall
For DEPUTY COMMISSIONER
MYSORE DISTRICT.
(On Allotment from Station)

Submitted for personal
The amount defalcated is said to amount to
Rs 197/-
The clerk concerned is said to have been placed
under suspension & said to be absconding.
On receipt of further report will be submitted

Law Dept
7/5/43

SECY LAW DEPT 13422 1 4/5/43 GOVT OF MYSORE

3 Thorough investigations
necessary

Law
4/5/43

OFFICE OF THE MINISTER FOR L S G & P H Date 20 MAY 43 No 9692

Law
4/30/5/43

Law
3/7/43

Submit with a draft

Issued No 12100 of 14.6.43

JOI
8/6

for R JOI 22/6/43

7585

OFFICE OF THE DEPUTY COMMISSIONER,
Mysore District,

13

eport No.C.95/42-43 dated 13th May 1943 from the President, Town ~~Municipa~~ ouncil, Gundlupet, to the Deputy Commissioner, Mysore District, Mysore.

Subject.-Misappropriation of Municipal Money by T.Siddappa, I Clerk.

In continuation of my report No.C.95 dated 3-5-43 regarding the above I have the honour to submit further irregularities that have come to light on scrutiny of accounts and available vouchers.

DETAILS OF AMOUNT MISAPPROPRIATED

12

Report No.C.95/42-43 dated 3rd May 1943 from the President, Town Municipal Council, Gundlupet, to the Deputy Commissioner, Mysore District.-

I have the honour to state that I Clerk T.Siddappa of the Municipa Office, who went on five days casual leave on 16th February 1943 has no so far returned to duty and he has been extending his leave since then. He keeps us expecting him every day.

In the meanwhile, it has been brought to my notice by the Vice-President that some amounts, drawn by him and given to T.Siddappa, have not been delivered to the ~~Government~~ book Depots as reminders are being received by them (The original report of the Vice-President dated 22nd April 1943 is enclosed for favour of kind perusal) Such amounts come up to Rs.75-5-0. Besides the cash, it is stated that he has misland Cross Cheques of this Office. This leads to suspicion about the conduct of the official. Pending detailed enquiry and explanation of the clerk, he may be kindly ordered to be placed under suspension I will make a through enquiry in the matter and submit a detailed report early.

COPY.

M Narasimhah

For Deputy Commissioner. Mysore

13

Report No.C.95/42-43 dated 15th May 1943 from the President, Town ~~Municipal~~ Council, Gundlupet, to the Deputy Commissioner, Mysore District, Mysore.

Subject.-Misappropriation of Municipal Money by T.Siddappa, I Clerk.

In continuation of my report No.C.95 dated 3-5-43 regarding the above I have the honour to submit further irregularities that have come to light on scrutinise of accounts and available vouchers.

DETAILS OF AMOUNT MISAPPROPRIATED

1. 5- 8-1942	Cheque No.	83	29-10-8
2. 2- 8-1942	"	87	19- 8-0
3. 1- 9-1942	"	94	1- 8-0
4.10-10-1942	Octroi not remitted to Treasury		10- 0-0
5.12-12-1942	"		23- 1-7
6.10- 3-1943	"		29-0-11
7. "	"		0-0-10
8. Cycle Badges			9-0-0
9.Amount taken with him for payment			75-9 0
			197-7-0

EXPLANATION FOR THE ABOVE.

I A self Cheque No.83 dated 5-8-42 for Rs.458-7-8- has been drawn bearing the Establishment Charges for July 1942 and Pensionery contribution of Municipal employees and taken to petty cash book. The Petty Cash Book shows the payment of only establishment charges of Rs.428-13-0. The remaining amount of Rs.29-10-8 have been cunningly introduced in the account without vouchers The Pensionery contribution amount of Rs.29-10-8 ought to have been credited to Treasury by adjustment. In the same month a Cross Cheque No.36 dated 5-8-1942 for Rs.59-13-8- -

Pay advance	Insurance Premium	Security Deposit	Pensionery contribution
10-0-0	Rs.18-3-0	Rs.2-0-0	Rs.29-10-8

is drawn and credited to respective heads. In the above circumstances, it clearly points out that Rs.29-10-8 has not been accounted for.

2. A self Cheque No.87 dated 21-8-42 for Rs.100-3-6 being the leave allowance of G.Dasappa and B.V.Srinivasa Rao, has been drawn and taken to petty cash book. By scrutinising of acquittance roll for the above, it is seen that only Rs.80-11-6 has been disbursed by Money Order and the remaining amount of Rs.19-8-0 being the Life Insurance Premium has not been credited to Treasury. The entry in the Petty Cash Book on that Item has been scribbled and not accounted for.

3. A Chq.No.94 dated 1-9-42 for Rs.440-14-6 drawn for establishment charges, including the arrears of Dearness Allowance of Rs.53-2-6 in which Rs.1-8-0 has been drawn in excess and is not accounted for.

4. Besides on 10-10-42 Octroi Collection of Rs.47-10-1 was received as usual by the Clerk Siddappa for remitting to the Treasury from the Manegar. Out of this only Rs.37-10-1 has been credited to Treasury and Rs.10/- has not been accounted for.

5. Similarly a sum of Rs.23-1-7 being the Octori Collections for 12-12-42 was received by the Clerk Siddappa and not credited to Treasury.

6. A sum of Rs.29-0-11 being the Octroi Collection on 10-3-43 has not been credited to the Treasury.

7. On 10-3-43 again 0-0-10 has not been credited to Treasury.

8. On scrutinising the register maintained for issue of cycle badges, it is found in the accounts for the month of January 1943 a sum of Rs.9-0-0 is not credited to treasury.

9. The following Cross Cheques issued are not adjusted to Treasury and are not available in the Office also.

Cross Cheq. No.	13/1606	dated 3-11-43	for Rs. 75- 8-8
"	32/1606	4- 1-43	99-11-4
"	44/1606	4-2-43	135- 8-0
"	51/1606	3-3-43	205-15-8
			516-11-8

In the above details of irregularities so far traced out it can be presumed that the I Clerk Siddappa has deliberately misappropriated the Muncipal amounts.

The Assistant Comptroller, Mysore Circle, has audited the accounts for the current year up to the date on the 11th and 12th inst. and returned.

It is found that the audit notes for 1941-42 said to have been despatched in February last is not received in the Office. I cannot keep thinking that the Clerk has suppressed this as well as the reminders received for report on that.

The Assistant Comproller has left the copy of the audit notes for 1941-42 now with us, on request and we are going through with it.

As regards submission of monthly cash account for a long time, I very well remember to have signed some even in recent months. But under the circumstances, I have to suspect he has suppressed this also and not despatched them. These are being prepared now and will be despatched soon.

7585

OFFICE OF THE DEPUTY COMMISSIONER,
Mysore District,

No. D3-C.3945/42-43. Dated. Mysore the 12th June

3

Contd.

The clerk has again applied for an extension of leave till the end of May and this inspite of a Registered Notice to him to present himself at once and explain and make good the amounts. He has not himself left his address so far, but we have traced the address of his wife, who is a school mistress here, who also on leave and written to him. It is now evident that he has been purposely obsconding. I have posted a clerk from the Taluk Office to be in charge.

The Sub Division Officer is expected here on the 18th inst. Action i being taken to issue duplicate cheques in place of the Cross Cheques missin is suggested by the Assistant Comptroller.

C O P Y

M. Narasimhaiah

For Deputy Commissioner, Mysore.

7585

7013

OFFICE OF THE DEPUTY COMMISSIONER,
Mysore District,

No D3-C.3945/42-43. Dated, Mysore, the 12th June 1943.

GEN & REV SECRETARIAT 15 JUNE 1943 L S G BRANCH

From

C M H RANAJODHA SINGH, Esq., B A.,
Deputy Commissioner, Mysore District,
Mysore

To

C NARAYANASWAMI NAIDU, Esq., B.A., B.L.,
Secretary to Government of Mysore,
Law Department, Bangalore

Sir,

Misappropriation of Municipal Money in Gundlupet Municipality.

In continuation of this office letter of even number dated the 17th May 1943 on the above subject, I have the honour to state that the President of the Municipality since reports that Clerk Siddappa appeared before him at Gundlupet on the evening of 21st May 1943 and that he produced a sum of Rs.292/- which had been misappropriated by him and that the amount was got credited to the Treasury on 28th May 1943. The Sub Division Officer, Nanjangud since reports (in his Report No A1-339/42-43 dated the 5th June 1943) that during his examination of the accounts, it was found that a further sum of Rs.151-6-11 had been misappropriated by the official and that he has asked the President of the Municipality to recover the same and credit it to the Municipal Funds forthwith.

Both the Amildar-President and the Sub Division Officer have been requested to complete the enquiry and to submit final reports early. As soon as it is received, I shall submit to Government, my final report in the matter

I have the honour to be,
Sir,
Your most obedient servant,

Deputy Commissioner,
Mysore District.

The fine is not favourable. Rules for personal staff. The receipt of the promised final report will be awaited

For personal.

Further report will be awaited

27/6

Law Dept 27/6/43

Appendix F G—1]

SUBJECT

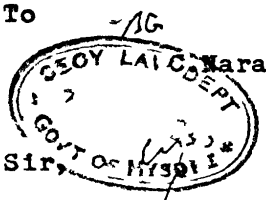
17

7904 17

GOVERNMENT OF HIS HIGHNESS THE MAHARAJA OF MYSORE

Comptroller's Office, Bangalore

No 516/CLAD /Enc one Inspection Report Dated the 28th June 1943



To

The Hon'ble Mr. M. Narayanaswami Naidu, Esq., B.A ,B L ,
Secretary to Government,
Law Department, Bangalore

Sir,

Misappropriation of municipal money in Gundlupet Municipality

In continuation of the letter No D3 C 3945/42-43 dated 16-5-43 addressed to you on the above subject by the Deputy Commissioner, Mysore District, a copy of which has been sent to me, I have the honour to forward herewith for the information and orders of Government, a copy of the detailed report on the inspection of the accounts of the Municipality together with a memo of important irregularities noticed during the inspection conducted by Mr.M Narayana Rao, Assistant Comptroller, Mysore Local Audit Circle, in May 1943 The amount misappropriated and the causes that

28

that facilitated the fraud have been detailed in the report.

I have the honour to be,
Sir,
Your most obedient servant,

M Shamanna

RR/21

Comptroller.

SS
23/6 43

Appendix F G —1]

SUBJECT

17

Section Mel
File No 109—42
Serial No 18

Diary No of letter replied to

No A 901/20, The D C Mysore Dt
Mysore

To Sir,

I. R refce to the Correspondence ending with Your letter No Z3—C 3948/42-43 dt 12/6/43 re The Unsatisfactory maintenance of Drumwaal money in the Gundlupet Town Mdy, I am directed to State that ~~immediate~~ necessary action should be taken ~~immediately~~ against Siddaiah Clerk of the Mdy, Without delay I am ~~directed~~ to request that a detailed report on all the points raised by the auditors in the inspection report on the accounts of the Mdy held in the month of May 43 may be submitted together with the explanations of those Concerned in the ~~officer~~ matter

This may be kindly treated as urgent

General and Revenue Secretariat

( )

the *194*

Date of issue 21/7

Signed by

List of enclosures

Copied by ...

Examined by

I have the
15-7-43
for Secy to Govt

WD 04161—GPB—60 000—21 10 41

(537)

25 SEP 1944
L S G BRANCH

To

The Secretary,
(Law Department)
Government of Mysore, Bangalore.

Respected Sir,

Petitioner - T Siddappa, Ex. First Clerk, Gundalpet Town Municipal Office, Gundalpet.

R Regarding petition for the restoration of the appointment.

I, the above petitioner beg to submit the following representation of mine for your merciful and sympathetic consideration --

I was kept under suspension from the month of May 1943, for the charge of misappropriation of municipal funds of Gundalpet Town Municipality in which office I was working as a first clerk. After the detailed audit of the accounts conducted by the Assistant Comptroller has made me responsible for the sum of Rs. 415/9/8 which has been recovered from me in three instalments and includes the following items for which I plead that I am not at all responsible --

Item (1) Credited during June 1943 Rs. 76/1/0 being the cost of Horse Gram and the average income of the shops rented at the Municipal ground on which Cinema theatre was pitched

Item (2) Credited during January 44, Rs. 47/3/0 being the cost of Straw and Horse Gram purchased for the use of Conservancy bullocks.

I have produced vouchers for the amounts relating to the purchase of Horse Gram and Straw. The accounts of its stock and issue have not been maintained by the concerned officials though I protested against to deposit the amount, I was directed by the President, to deposit the said amount pending the question of fixing the responsibility of the officials responsible for the maintenance of Stock and Issue

Register In order myself from cave further action against me, I credited the amount ~~myself~~ subject to the departmental decision as to the responsibility of the concerned officials.

The item Rs.(1) Rs 40/- relates to the shop rent that was been fixed on the basis of the number of shops that actually existed during the commencement and termination of the period of stay of burning buildings situated in the Municipal grounds. The defect in the office procedure in not taking proper measures to check day to day the number of shops that continued to remain in Municipal grounds is the reason apparently for the leakage of income to the municipality, for which I a ministerial official, have been made responsible.

Even in the amount of Rs. 293/- credited in the first instance i.e. in 20/5/43 the item of Rs.70/1/6 relates to the amount taken for disbursement personally to Satya Bodha Vilas Bhandar, Bangalore City, being the cost of books purchased for Library and in the instructions of the President Even this amount which I brought back without disbursement of the Rs 70 as directed to receive the amount has been included as a charge of misappropriation against me My explanation may kindly be perused

Thus it may kindly be seen that for certain acts and leakages of income and irregularities, not due to me, I have been made unfortunately responsible and punished

The Deputy Commissioner, Mysore District in his order No B3-C.3045 of 42 dated 17/3/44 has dismissed me from the service as a punishment for the said offence and the entire records have been submitted to the Government on 17/3/44 for perusal and approval of the action taken by him in this connection The order of dismissal has not yet been communicated to me.

In this connection I pray your merciful indulgence to kindly view my case sympathetically and save me from dismissal but or else on me any other suitable punishment that you may deem fit as this severe punishment will cast me on the Street without any means of livelihood

The following circumstances of mine are placed before you for your merciful and sympathetic consideration -

(1) I belong to a backward community which is most backward. I am aged only 26 years.

(2) I am a confirmed official in the grade of 25-1-40 and has put in nearly 7 years of service to the best satisfaction of my superiors. I have passed Revenue higher and had a success in the Public Service Examination also.

(3) The commitment in question is the only commitment I have so far done for which I had deep regret my S.R. and Character book are free from any other adverse remarks so far.

(4) I am a young man who has to maintain 5 souls. There are no other source of income to maintain my family

(5) The period of suspension and forced semi-starvation has really uprooted the mal-practice which has unexpectedly and unconsciously embraced me.

I pray for merciful consideration as I am very young and without any other source of livelihood. The explanation given by me on the several charges framed against me on a kind perusal will show the circumstances under which, the several charges are framed against me.

The records for the approval of my dismissal is now before you and this my humble representation for the restora

tion of my livelihood may kindly be viewed sympathetically and a chance given to me to improve myself and to save the family from starvation.

I will assure you, Sir, that I will make amends for my omissions and commissions hereafter and hard work in future.

For this act of kindness, I shall ever remain grateful Sir.

I beg to remain,
Respected Sir,
Your most obedient servant.
[signature]

Bangalore City,
20th March 24

Memo

Forwarded, with Compliments to the Dep Commissioner, Bylore District, for favour disposal

By order

for Law Secretary to Govt
22/3

To, L2059 vol 109-42
The D C Thyne Esq 17-8-43

Subject — Misappropriation of Municipal money by Ghansham Municipality

Sir,
I am directed to forward herewith petition dated 10-8-43 from Shri Laxmanprasad Municipal Clerk Tirodi for sanction to prosecute that the submission of the declared report called for in this office letter No R 901 dt 21-7-43 on the above subject may be expedited

I have the honour to be Sir,
Your most obedient servant,
18/8/43
for Secy to Govt

18/8/43

By Regd Post

OFFICE OF THE DEPUTY COMMISSIONER,
Mysore District,
Dated, Mysore, the 16th March 1944

D3-C 3945/42-43

From

C M H RANAJODHA SINGH, Esq , B A ,
Deputy Commissioner, Mysore District,
Mysore

To

C NARAYANASWAMI NAIDU, Esq , B A , B L ,
Secretary to Government of Mysore,
Law Department, Bangalore

Sir,

Subject - Misappropriation of Municipal moneys by T Siddappa, Clerk, Town Municipal Office at Gundlupet

With reference to the correspondence ending with your letter No L 2059 dated 19-8-1943 and in continuation of this office letter of even number dated 14-6-1943 on the above subject, I have the horour to state that the accounts of the Gundlupet Town Municipality were last inspected by the Assistant Comptroller in July 1941 and the next insepction was due in July 1942 It is stated that owing to the non-receipt of the monthly cash accounts continuously for over fifteen months in spite of several reminders it was presumed by him that there was something very irregular with the accounts of the Municipality and that the ~~the~~ Assistant Comptroller therefore conducted an inspection from 11th to 12th March 1943 with the result that serious irregularities involving misappropriation of Municipal moneys, falsification of accounts, suppression of important records such as vouchers etc , came to light during the inspection as detailed in his note of inspection of accounts of the said Municipality on the said dates Clerk Siddappa who misappropriated the money was transferred to Gundlupet Municipality from the Revenue Sub Division Office, Nanjangud in May 1942 and no instance of defalcation or misappropriation appears to have been noticed in the transactions to the end of July 1942.

During these two months he appears to have studied the Vice-President who is stated to be ignorant of the accounts and their importance The first item of misappropriation is reported to have been started on 5-8-1942 when a self cheque was drawn for the gross amount of the establishment pay bill for July 1942 inclusive of pensionery contribution of Rs 29-10-8 which amount was misappropriated and charged off in the cash book to balance the account when this escaped notice various amounts were drawn and defalcated as described in the several paras of the inspection notes The Vice President did not verify from the connected records such as acquittance rolls and vouchers if the amounts of cheques issued by him had been properly accounted for Apparently the Vice President appears to have been satisfied that his duty ended with signing cheques and did not in the least take pains to see that the amounts drawn were properly utilised

Annexure I to the Inspection report shows that a sum of Rs 450-1-6 was in the aggregate misappropriated by clerk Siddappa The Sub Division Officer, Nanjangud reported that in addition to the above sum a further sum of Rs 151-6-11 was misappropriated by the clerk out of the collections of Mohatarfa etc made as per Receipt Book No 5530 which was suppressed by him at the time of insepection The details for this are noted in the Sub Division Officer's report

P T O

The Assistant Comptroller has once again audited the accounts of the Municipality recently and sent the audit note to this office. The same has been forwarded to the Amildar-President of the Municipality for retransmission of the with replies on the several objections raised therein It is seen therefrom that out of the total sum of Rs.610-8-5 due to be recovered from the clerk a balance of Rs 47-8-0 has still to be recovered from him The Amildar President has reported that the said sum also has been credited by the clerk on 3-2-1944 and that the other irregularities pointed out in the audit note are being attended to

The charges against Clerk Siddappa are no doubt serious, but as the official is an young man and has paid the full amount misappropriated, I am of opinion that the departmental punishment is enough I have, therefore, dismissed the official from service

It is clear from the records that the official has taken advantag of lack of supervision both by the President and the Vice-President The explanation of the Amildar President for omission on his part is not convincing The Vice-President who has signed the cheques ought to have seen that the amounts drawn were all properly accounted for and that the collections made by the clerk Siddappa were duly remitted to the Treasury His explanation is therefore very necessary in this case I am therefore, obtaining and submitting the same to Government separately for orders

The Inspection report of the Assistant Comptroller with the replies furnished by the Amildar President to the several objections raised therein with the entire file of connected records are herein enclosed for reference, and kind return after reference

I have the honour to be,
Sir,
Your most obedient servant,

For Deputy Commissioner,
Mysore District

csv

Memo of important irregularities noticed in the Inspection Report,

May 1943

		PARA
1	Loss of 4 receipt books (3 issued for the ~~sale~~ and one fresh book)	3
2,	Irregular procedure of having entrusted collections of miscellaneous nature to office clerks, one of whom misused the receipt books and misappropriated large sums	4
3	Unauthorised continuance of temporary establishments beyond the period of sanction	5
4	Want of Payees' receipts, stamped acquittance rolls in respect of certain amounts drawn and disbursed to members of establishment	9, 12,
5	Irregular grant of Increments to certain members of Establishment, when the sanction to the posts had itself lapsed	19
6	Irregular drawing of amounts on self cheques, for payment to suppliers, the amounts so drawn being misappropriated	24
7	Want of sanction or even vouchers for the sum of Rs 15/- drawn in connection with the reception of the Law Minister	25
8	Payment of a reward of Rs 25/- to the local Sub Asst Surgeon for innoculation work as against the permissible sum of Rs 15/-	32
9	Loss of crossed cheques aggregating to Rs 516-11-8 drawn to adjust the fund and other contributions	33
10	Indiscriminate drawing of amounts on self cheques leading to misappropriation by the clerk	38
11	Belated remittances of amounts received by the office clerk involving temporary misappropriations	43 & 47
12	Temporary misappropriation of a cycle tax collected on 8-9-42 but remitted on 21-9-42 correcting the date of receipt involving in addition, ~~by~~ falsification of accounts	48
13	Want of a D C.B for cart tax and the incomplete condition of the collection register	50
14.	Loss of Rs 47-8-0 due to default in payment of rent by one Subbagga Setti in respect of the Bus stand stall	54
15	Irregular sale of conservancy bullocks by private negotiation instead of conducting an open sale by auction or by obtaining competitive tenders or quotations	60
16	Want of an account for receipt and disposal of unserviceable materials	61
17	Non-disposal of Audit Notes since 1938-39	62
18	Non-compilation and submission of accounts since Nov 41	64
19	Misappropriation of a sum of Rs 450-1-6 by clerk Siddappa, due to various causes as described in the several paras of the report	65 & Annexl I

Sd/- M Narayana Rao
Asst. COMPTROLLER
M L A C

"COPY"

K Rajagopala Gupta 20.6.43
Supdt CZAD
21/28/6-43

Inspecting Officer	Mr N Narayana Rao Assistant Comptroller
President	Mr B N Seetharamaiya, Amildar
Vice-President	Mr B Basappa
Date of Inspection	11th to 12th May 1943

1 The accounts having been last inspected in July 1941, the next Inspection was in the ordinary course due in July next But due to non-receipt of monthly Cash accounts continuously for over 15 months in spite of reminders, it was presumed that there was something very irregular with the accounts of the Municipality and the present inspection was conducted after informing the Deputy Commissioner The expectation was amply justified as may be seen from the fact that very serious irregularities involving misappropriation of Municipal moneys, falsification of accounts and suppression of important records such as vouchers etc came to light during inspection, and they are detailed in the following paras -

2 Cash Book and Cash Balance - On the date of inspection the general and petty cash books had not been posted subsequent to 21-4-1943 They were not posted subsequently and the cash on hand viz , Rs 31-7-0 being the balance of unspent imprest agreed with the book balance

3 Stock account of receipt books - The following books issued to the persons noted against each were not forthcoming -

Book No 4043 (M A I No 20) issued to the II Clerk on 14-11-41
" 4045 " " " 7- 1-42
" 5530 " " I clerk 24- 8-42

Besides book No 5538 which is a fresh unused book and not issued from stock was also missing

4 The clerks were permitted to collect miscellaneous items of revenue, such as shop rent, ground rent etc and issue receipts though no security had been taken from them and sufficient precaution were not taken to see that the moneys coming to their hands were correctly and promptly brought to account and that the receipt books were not misused - This laxity

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laxity of supervision helped the first clerk, T.Siddappa misuse the receipt books with him and misappropriate mon collected by him The counterfoils of one of the receipt (No 27) issued by him from book No 5530 was obtained during inspection and it was seen that the shop rent of Rs 10/- w collected as against the issue of this receipt has been misappropriated This counterfoil was made over to the Vice-President for safe custody This is referred to later on in this report As this receipt bears Sl No 27, it is clear that the preceding 26 foils were also misused and the amounts collected there against, which is evidently Cinema and shop ground rents were also misappropriated by him as no reference to any of the receipts issued from this book is traceable in the accounts The receipt book was not forthcoming in the office though a search was instituted and evidently it was taken away along with the other records by the clerk who is absconding since the last two months nearly and whose present whereabouts are not known

5 ACQUITTANCE ROLLS AND ESTABLISHMENT - The following Establishment has been continued during the current year 42-43 without sanction being obtained though the omission was pointed out at the time of audit of the accounts for the year Why the unauthorised expenditure incurred should not be surcharged may be stated

Octroi Peon 1 on Rs 10/- each
Sweepers 4 on Rs 8/- each
Ayurvedic allowance @ Rs 10/- per month

6 Supplemental pay of Rs 4/- due to the officials for 6/42 was paid out of imprest on 8-7-42 instead of drawing from the Treasury The procedure was irregular

7. A self cheque No.83 dated 5-8-42 for R. 458-7-8 was drawn towards the Establishment pay for July 1942 which includes the sum of Rs 29-10-8 towards pensionary contribution for the month The total amount was taken to the Petty Cash Book and shown as disbursed How this sum of Rs 29-10-8 was accounted is not ascertainable It was obviously misappropriated

A cross cheque (No 86) was drawn on 5-8-1942 for Rs 59-13-8 in favour of the Treasury Officer for adjustment of Fund deductions

deductions and Pensionary contribution The total of the latter works out to Rs 67-13-8 The life insurance Premium was thus short adjusted by Rs 8/- (Rs 18-3-0 as against Rs 26-3-0) Letter No 169 dated 5-12-42 from the Secretary, Insurance Department clalling for details for Rs-18-3-0 has not been replied to.

8. A sum of Rs 100-3-6 was drawn in cheque No 87 dated 21-8-42 being the leave allowances of Municipal Clerks G Dasappa and B V Srinivasa Rao and the net amounts were sent by Money Order without obtaining stamped receipts which may be obtained and produced

	Gross	Life Insurance	Net
G Dasappa	49-3-6	4-0-0	45-3-6
B V Srinivasa Rao	51-0-0	15-8-0	35-8-0

Papers relating to the sanction of leave were not produced to verify the correctness of the allowances drawn and paid The insurance premiums of Rs 19-8-0 was misappropriated

9 Supplemental pay bill for Rs 13-9-6 being the leave allowances of T S.Rama Rao, Pound keeper, drawn in crossed cheque No 95 dated 1-9-42 from 3-7-42 to 31-7-42 @ Rs 13/- shown to have been sent to the Amildar, Heggadadevanakote by R T R The acknowledgement of the party is also wanting

10 A sum of R. 440-14-6 was drawn in cheque No 94 dated 1-9-42 to ards establishment pay for August 1942 which includes Rs 1-8-0 in excess of details The full amount was shown as disbursed This sum of Rs 1-8-0 was also misappropriated.

11 The pay of Chick Ganga, Sweeper @ Rs.8-0-0 + 1-8-0 D A for August 1942 was drawn on a supplemental bill on 3-9-42 Why this claim was omitted to be drawn in the original pay bill for that month may be stated

12 Stamped receipt is necessary in respect of the payment of leave allowance of clerk Dasappa for August 1942 sent by M O on 4-9-42 (Vide Cheque No 97 dated 2-9-42 as the amount exceeds Rs 20/- One may be obtained and produced during next audit.

13 Payees' acknowledgm nt for Rs 14-8-0 being the leave allowances of T S Rama Rao, Pound Keeper for 8/42 drawn in

~~Amildar Heggadadevanakote may be obtained and produced~~

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cross cheque No 98 dated 3-9-42 and sent by R.T [illegible] Amildar, Heggadadevanakote may be obtained and produced

14 Supplemental pay bill for September 1942 - Cheuqe No. 1 dated 9-9-42 pay of Sanitary Inspector Mr H.S Venkataramana char from 13-8-42 to 31-8-42 Rs 35-9-0 The L P B in support of the correctness of the amount drawn may be produced

15 Supplemental pay bill for Nov 42 for leave allowances of N R Guru Murthy, Manegar for October 42 The Insurance Premium of Rs 1-8 0 deductd in this bill drawn in cheque No 22 dated 1-12-42 was not adjusted so far It may be adjusted early

16 Cheque No 40 dated 2-2-43 for Rs 147-6-0 supplemental bill for leave allowance and pay of Sanitary Inspector Mr H S Venkaramanachar - leave for two months and 4 days was sanctioned from 20-10-42 without permission to utilise the Dasara and Christmas Holidays and he was subsequently transferred to Periyapatna He joined duty there on 18-1-43 The leave allowance drawn and charged to this Municipality are not in order in view of the fact that he reported for duty in this Municipality only on 24-8-42 and went on leave from 20-10-42 Between this period he has earned only 5 days Privilege leave The leave allowances for the remaining period viz , 1 month and 29 days at (53 + 5 + 5-8-0) may be arranged to be recovered from Sagara Municipality from whence he came to this Municipality

17 Pay advance of Rs 53/- and Insurance Premium of Rs 25-8-0 recovered in the above bill have not been adjusted to the proper head of account A crossed cheque for Rs 25-8-0 towards the adjustment of Insurance premium may be drawn in favour of the Treasury Officer with a statement of details The pay advance of Rs 53/- recovered may be sent by R T R to the President Sagara Municipality to whom this amount is due or adjusted towards the excess payment of leave allowances referred to in the previous para under intimation to the Sagara Municipality

18 Cheque No 43 dated 4-2-43 for Rs 529-6-6 includes the supplemental claim of Rs 14-0-6 of the Pound Keeper, Bill collector

Bill Collector and Octroi Peon . Octroi Peon, Sidde Gowda was paid Rs (8-0-0 + 3-8-0) in this bill and the period for which this claim refers to is not noted His claim for 1/43 was not preferred in the original bill nor was his name entered and the pay shown as withheld for payment In view of these facts, the payment is not in order and should be recovered and credited

19 Cheque No 46 dated 10-2-43 for Rs 37-13-0 supplemental claims - Increment at Rs 2/- per month was drawn from July 42 to end of 1/43 to Bore Gowda and Sidde Gowda for 7 months The sanctioned number of appointments of Octroi Peons on Rs 10/- is only 4 against which 5 peons are entertained without obtaining sanction of Government The payment of increment is objectionable and is held under objection for recovery A sum of Rs 28/- together with subsequent payment at enhanced rate should be recovered or sanction of Government obtained to continue these posts and to pay the enhanced rates of pay

20 Self cheque No 59 dated 3-4-43 for Rs 553-10-8 for establishment pay for 3/43 includes the pensionary contribution of Rs 29-10-8 and Life Insurance deduction of Rs 16-15-0 which should have been immediately credited to Treasury by means of cross cheque It is however seen that it was credited to proper head of account in cash in chellan No 1-35 and 1-36 dated 3-4-43 Separate cross cheques in favour of the Treasury Officer should have been drawn

21 From the foregoing paras, it may be seen that cheques were drawn for the gross amounts of pay bills (inclusive of Fund and other deductions) and charged off in the accounts in full misappropriating the amounts in two cases In another case, a sum of Rs 1-8-0 was drawn in excess of the amounts required for disbursement, which was also charged off and the amount misappropriated It was most irregular to have drawn these funds and other deductions in cash while they should have been adjusted by issue of crossed cheques in favour of the Treasury Officer The Vice President who has been delegated the powers of drawing cheques did not pay sufficient attention to satisfy himself that the amounts drawn were properly accounted for The cheques were endorsed in favour of clerk T Siddiah who drew the amounts and disbursed them as he pleased

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22 At the time of inspection one Made Gowda, Peon cipal office bitterly complained that his signature to the acquittance roll was taken by the Clerk, Siddiah, but his pay of Rs.14/- for Feb 1943 was not paid to him The petition presented by him is enclosed In view of the dishonest and unreliable character of clerk Siddiah, it is possible that the allegation of the Peon may be true. It is, however, a matter for enquiry on the administrative side

23 PAYMENTS FOR OTHER EXPENDITURE - Vr,No 7 cheque No 82 dated 30-7-42 for Rs 20/- towards the contribution to His Highness's Birthday Celebrations The amount was drawn by the clerk who rendered an account for Rs 19/- only The balance of Re 1/- has to be made good

24 Supplier's bills as also payees acknowledgements were not forthcoming in respect of the following self cheques -

1	Cheque No.36 dated 9-1-43 towards payment for books purchased for the library	Rs 31-6-0
2	Do 56 dated 15-3-43 do - -do-	43-15-0

a) The above two cheques were drawn for payment to Messrs G A Natesan & Co , Madras, and Satya Sodhana Book Depot, Mysore, for books said to have been purchased for the free library The cheques were encashed by the clerk and misappropriated The supplier's reminders for payment were also made away with by the clerk at the taqal stage without bringing them to the notice of the President or the Vice President

b) The clerk represented that he would personally pay the amount to the suppliers at Mysore, and obtained the cheque for Rs 43-15-0 which was cashed by him But payment has not been made This cheque which was in the custody of the Vice President was handed over to the Clerk on an order of the President, which was produced by the Vice President at the time of inspection

c) The supplier's bills were stated to have been submitted to the Deputy Commissioner by the President with a report in the matter In the library Acession Register could not be verified

25 Vr No 6 cheque No 81 dated 24-7-42 for Rs 52-14-0 includes the amount of Rs 15/- drawn towards the receiption charges of the Law Minister How this amount was spent and what the details are may be

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may be stated as no vouchers were available. During personal discussion, the President stated that the amount was spent for the purpose and that proper vouchers had been obtained, which were mislaid or taken away by clerk Siddiah In the absence of vouchers or details of particulars of expenditure, the explanation cannot be accepted The amount has to be made good Besides sanction of Government has not been obtained for this special expenditure

26 Vr No 5 cheque No 81 dated 24-7-42 Recoupment of Imprest for Rs 37-14-2 The following sub vouchers are not forthcoming.-

6-6-1942	Shoeing charges of bullocks	3- 0- 0
15-6-42	Caster Oil 8 seers	1- 0- 0
16-6-42	Crushing charges of 100 seers grass	1- 0- 0
18-6-42	Cost of Jola stick for bullocks	1-10- 0
30-6-42	Payment of reserve to contractor, Chickalinga Setty	6- 0- 0
"	Refund of Deposit to Putte Gowda	5- 0- 0
"	Cost of a tin of kerosene oil	5- 0- 0
	(1)	22-10- 0

Cheque No.39 dated 15-1-43 recoupment of Imprest

2-1-43	White kerosene oil 1 tin ~~purchase~~	5- 3- 3
"	Purchase of 50 baskets	5- 8- 9
	(2)	10-12- 0

The above sums should be made good as the expenditure cannot be admitted in audit in the absence of vouchers

27 Vr No 25 cheque No 99/7-9-42 for Rs 69-7-0 T A of the establishment, Certificate of attendance granted by the Court of in respect of the following claims may be produced to admit the claim

Javaranaika	Rs 12- 0- 0
Subba Gowda	7- 8- 0
Gurusidde Gowda	12- 0- 0
	31- 8- 0

28 Vr No 60 Cheque No.37 dated 12-1-43 for Rs 41-10-0 lighting charges for 1/43 Certificate of the Sanitary Inspector for the regular lighting has not been obtained before passing the bill for payment. The omission should not have been allowed.

29 Vr No 54 Cheque No 33 dated 4-1-43 for Rs 50/- part payment towards the bill for Rs 93-12-0 for supply of 200 feet steel wire rope for the petromax lights from Contractor G Ranjan & Narayana The receipt of the rope in the stock accounts was not traceable

It may be stated whether the lights belong to the Municipality and what the conditions in entrusting the lighting to the contractor are may be stated

30 Nominal roll of Scavangers employed temporarily for 15 days for Rs 57-12-0 paid on 9-1-43 The certificate of payment has not been furnished The need for entertaining this additional staif of sweepers may be made clear

31 Bills and vouchers were not forthcoming in the following case also -

1	Cheque No	29 dated 2-1-43	crushing charges of horse gram	14-12- 0
2	- Do-	30 of 2-1-43	cost of bleeching powder	29- 9- 0
3	"	"	1 palla Horse gram	18- 0- 0
4	"	41	2-2-43 cost of 1000 straw bundles	120- 0- 0
5	"	55	3-3-43 Repairs to sweepers' Huts	5- 5- 6
			" Town Hall	43- 7- 0
			" Octoroi Office	19- 6- 0
			Converting Town Hall to store Room	26- 3- 0
6	"	18	of 20-11-42 Lighting charges for 11/42	41-10- 0
7	"	21	of 1-12-42 T A of V N Subramanyam, Clerk II	1-10- 0
8	Crossed cheque No 44 of 6-2-42 for Rs 135-8-0 includes Cynosas expenditure			31-13- 0
				351-11- 6

Cheques ~~Chuews~~ for items 1 to 7 above were drawn of self though there was absolutely no need therefor The president and the Vice President assumed that payments had been made to the respective parties (excepting for item No 2) but the bills and vouchers had been mislaced or taken away by clerk Siddiah It was however, seen that 1 palla of horse gram purhcased locally at a cost of Rs 18/- was not traceable in the stock accounts Neither the president nor the Vice President could explain and point out on record as to how the horse grame (if it was realy purchased) was used In the absence of this information and the supplies bill and voucher, the payment cannot be admitted

Item No 2 refers to purchase of bleaching powder from (it is stated the Superintendent, Vani Vilas Water Works for disinfection purposes during the Cholera epidemic of Nov 1942 Being a payment due to a Govt department, it could have been arranged by issue of a crossed cheque. In the absence of a voucher, it is clear that this amount has also been misappropriated by the Clerk

The strawbundles are no doubt taken to stock bu the suppliers voucher for payment is wanting It may be obtained and produced

As regards amounts drawn on cheque No 55, neither the respect-

ive

respective work bills, nor the payee's vouchers therefore and not even the measurement book showing details of quantities of work done were forthcoming If these records cannot be traced and produced, the payments made will have to be made good

Items 6 to 8 - The missing vouchers may be traced and produced Subramanyam, II clerk, explained that he received the T A of Rs 1-10-0 and had furnished a voucher.

32 Vr No 56 Cheque No 35 dated 9-1-43 for Rs 25/- being the reward paid to the Sub Asst Surgeon, Mr B Lingappa, for innoculation work during Cholera in 11/42 The maximum reward permissible for a month is only Rs 15/- (Vide para 285 A Municipal Account Manual). The sum of Rs 10/- paid in excess should be recovered Sanction of the Senior Surgeon may also be obtained for payment of the award

33 The following crossed cheques drawing to adjust the Life Insurance and other deductions in pay bills are not adjusted at all

Cheque No 13 of 3-11-42	L I	Rs 19- 3- 0	
	Pay	13-14- 0	Rs 75- 8- 8
	Pen Contbn	29-10- 8	
	Pay	12-13- 0	
Ch No 32 of 4-1-43	Pen Contbn-	29-10- 8	
	Life Insuce	19-11- 0	99-11- 4
	Pen Contbn	29-10- 8	
	Life Insuce	20-11- 0	
Ch No 44 of 4-2-43	Life Insuce	20-11- 0	
	Pen Contbn	29-10- 8	135- 8- 0
	Red Cross Society	10- 0- 0	
	Vet Contbn for repairs	43- 5- 4	
	Cynogas	31-13- 0	
Ch No 51 of 3-3-43	Life Insuce	25- 5- 0	
	Pen Contbn	29-10- 8	205-15- 8
	Cynogas	151- 0- 0	
	T o t a l		Rs 516-11- 8

It was explained that these crossed cheques have been misplaced by clerk Siddappa and were not presented to the Treasury for adjustment A non-payment certificate may be obtained from the Treasury and fresh crossed cheques issued immediately

34 Vr No 69 Self Cheque No 45 dated 5-2-43 for Rs 172/- cost of 10 pallas of Horse Gram and incidental charges. The details of charges are as under:-

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Cost of 10 pallas @ 15-14-0	Rs 158-12- 0
Cost of 12 gunny bags	9-12- 0
Cost of thread	0- 6- 0
Contingencies	1- 2- 0
Travelling expenses	2- 0- 0
Total	Rs 172- 0- 0

The Cheque has been drawn after the purchase has been made as per memo put up by the Clerk on 4-2-43 The voucher for the cost of gram for Rs 158-12-0 obtained from Kodasoge Siddappa is unstamped and undated This defective voucher is not free from suspicion Necessary enquires may be made and if payment has been made, a fresh stamped voucher may be obtained and filed

35 Vr.No.41 and 42 self Cheque No 21 dated 1-12-42 for Rs 28-8-0 cost of 1 palla Horse gram (17-0-0) and 100 gram bundles (11-8-0) paid to Messrs G T Munisvamiah and R V Srinivasan respectively The bill is prepared by the clerk and the quantity has not been taken to stock The period for which this fodder has been purchased and the date of purchase are not furnished. As the Quantity has not been brought on the stock, the amount should be made good

36- Advances aggregating to Rs 15/- were paid to Clerk, T Siddappa, for the purchase of Green grass to the conservancy bullocks as noted below and details of expenditure for Rs (4/- + 2/- + 5-6-6) = 11-6-6 are available The balance of Rs 3-9-6 not accounted for should be recovered

7-11-42	Rs 5-0-0
17-11-42	5-0-0
24-11-42	5-0-0
	Rs 15-0-0

It has again to be observed that it was highly irregular that the clerk should have been entrusted with arrangements for purchases and a proper account not obtained for amounts advanced

37 A sum of Rs 10/- was advanced to Mr R V Narasimhaiengar, Bill Collector on 13-11-42 to bring Potasium Permanganate of which Rs 6/- has been taken as refunded in the impress register The details of expenditure for the balance of Rs 4/- may be got furnished or the amount got refunded

38 It has to be observed that in practically every instance self cheques were drawn and encashed by the clerk The amounts of these

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these cheques were not brought on the Petty Cash Book and accounted for as required by the rules The President contented himself by passing the bills placed before him, while the Vice President apparently thought that his business and responsibility ended by signing cheques prepared and placed before him by the clerk on the strength of the bills passed by the President The clerk was clerver enough to prepare self cheques in every case though there was no need therefor and get them endorsed in his favour The moneys so drawn were misued as he pleased and there was no check over his actions Taking advantage of the slackness of the supervision by the President and Vice President, the vouchers that may have been obtained in some cases were misplaced or lost due to his carelessness in handling records so much so that there is no proof of payment even in respect of the few payments made in the presence of the President or the Vice President

39 SECURITY -- Security of Rs 25/- from the Pound Keeper and Rs 50/- from the Bill Collector are taken and the former account has not been got pledged in favour of the President Early needful action is called for in the matter.

40 It is very irregular that the clerk and latterly the Sanitary Inspector were entrusted with the collection of Municipal Revenue without taking any security The clerk should not be entrusted with this work As regards the Sanitary Inspector suitable security may be arranged to be obtained

41 The following security deposit S B Pass Books have been retained on hand

1	N R Guru Murthi	S B Account No 1123
2	T S Rama Rao,	" " " 1003
3	H Narasimhaiya	" " " 12897

The first two officials were transferred from this Municipality long ago The accounts should be transferred to the respective local bodies in which they are now working As regards No (3), it is stated that this person is not now in service and that his whereabouts are not known Action may be taken to notify in the Gazettee that if the S.B Pass Book is not claimed by either the Official or his legal heir within a specified time, the deposit will be forfeited

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Another S B Pass Book (No.1120) in favour of [illegible]
Sri Krishnarajendra Public Reading Room is also [illegible]
It has a balance of Rs 1-8-0 with no transactions subsequent to 23-7-40 As this is a defunct institution and its affairs are now taken over by the Municipality, the account may be closed by withdrawing the amount crediting the same to Municipal Funds

41 A DEPOSIT REGISTER - The Deposit Register has not been written up from 5-3-42 It is not possible to verify the balance in this account The Register should be arranged to be posted up to-date immediately

42 REVENUE ACCOUNTS.- The Octroi and the Mohatarfa Khirdi (Day Book) as also the Pound register maintained by the Octroi Daffedar, the bill collector and the Pound Keeper were obtained and it was seen that the daily collections made by these persons were handed over promptly to clerk Siddappa who has acknowledged them The amounts so received were subsequently remitted to the Treasury with a delay of a few days and in the instances cited below, they were misappropriated by him

11-12-1942	Octroi Collections	Rs 23- 1- 7
10-3-1943	-DO-	29- 0-11
	Short remittance of previous days' collections	0- 0-10

43 The following are instances of belated remittances of amounts handled by the clerk and collected by him at the office for which receipts were issued by him

Ref. to Rt No	Particulars	Amount	Date of Collection	Date of Remittance
No 9/5533	Cinema ground rent	4- 8-0	16-10-42	23-10-42
10/5533	Cart tax	20- 0-0	"	26-10-42
12/5533		1- 0-0	17-10-42	20-10-42
10/5537	Mutton stall license fee	3- 0-0	15- 2-43	23- 2-43
3/5537	Hotel license fee	3- 0-0	19- 2-43	23- 2-43
2/3357	Cinema ground rent	6- 0-0	10- 2-43	23- 2-43
4/3357	-do-	8- 0-0	19- 2-43	
5/3357	Sale proceeds of old News papers	9- 8-0	23- 2-43	27- 2-43
6/5537	Sale of shed materials	4- 8-0		
9/5537	Cart Tax	1- 0- 0	7- 3-43	10- 3-43
"	Cycle tax	2- 0- 0	8- 9-42	21- 9-42
"	Deposit paid by Subbagga Setty	12- 0-0	8- 6-42	29- 6-42

The foregoing are only a few instances of delay remittances In almost all cases, the receipts issued by the clerk are not dated in the

SL 28/6-43

in the absence of which information, the delay is not definitely ascertainable

44 This clerk was entrusted with the work of collecting cart and cycle taxes as also collections on account of miscellaneous demand such as toll gate and slaughter house lease rhists and rents. These accounts were verified in detail with reference to the receipts issued and the amounts remitted to the Treasury and a number of instances of misappropriation of collections and irregular and belated remittances were observed as detailed in the following paras

45 CYCLE TAX FOR 1942-43 - The total number of badges got prepared, the total number issued as per the subsidiary register and the balance available were verified and found correct But the amount collected were not promptly brought to account and remitted to the Treasury and in one case, the amount collected was wholly misappropriated

46 Thus badges Nos 16 to 26 are noted in the subsidiary register as having been issued to one Mr D Subba Rao (a local Cycle hirer)with a remark that the amount collected, Viz , Rs 11/- was credited to "Ml No 8 dated 11-1-43" The amount is, however, neither taken to the cash book nor traceable in the Treasury remittance register nor the Treasury Pass Book In this particular instance, reference to the receipt issued is not also stated Either a receipt was not at all issued or one from receipt book No 5530 (not found) must have been issued Anyhow, the amount of Rs 11/- has been appropriated

47 During the same month, viz , January 1943 5 badges besides 11 referred to in the previous para were issued realising a total amount of Rs 54-0-0 The amounts collected and remitted on each day (as per receipts given) and the Treasury Remittances register are noted below in juxta position

Collection			remittance	
Date	Rt No	Amount	Date	Amount
7-1-1943	33,35,36 & 37/5533	6- 0- 0		
8-1-1943	38,39,40 & 41	10- 0- 0	8- 1- 43	Rs 9-0-0
9-1-1943	42 to 45 & 46 to 50 & 1/5536	10- 0- 0	11-1-43	Rs 18 --
10-1-43	2/5536	1- 0- 0		
11-1-43	3/5536	3- 0- 0		

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12-1-43	4 to 6/5536	3- 0- 0		
13-1-43	7 to 9	3- 0- 0	13-1-43	
14-1-43	10 and 11	2- 0- 0	15-1-43	
16-1-43	13 & 16	2- 0- 0	16-1-43	
17-1-43	18 to 20	3- 0- 0		
18-1-43	24	1- 0- 0	18-1-43	5-0-0
19-1-43	25	2- 0- 0		
20-1-43	26	1- 0- 0	20-1-43	2-0-0
21-1-43	29	1- 0- 0	21-1-43	2-0-0
22-1-43	30 & 31	2- 0- 0	22-1-43	1-0-0
26-1-43	34	1- 0- 0	25-1-43	3-0-0
			26-1-43	1-0-0
		51- 0- 0		54-0-0

It is evident from he foregoing statement that the sum of Rs 27/- collected on 4 different days between the 7th and 10th were remitted in two instalments on the 8th and 11th while the collections during the succeeding 6 days were remitted in 3 instalments The amount of Rs 10/- collected from the 17th to 22nd was remitted in 4 instalments The clerk thus had his own way of accounting for amounts as and when he pleased misusing the moneys in the meanwhile On the whole a sum of Rs 3/- was remitted by him in excess during the month which accounts for the remittance of Rs 3/- on the 25th not supported by receipts or badges issued He had several amounts in his hands for which he had issued receipts from receipt book No 5530 (now missing) and remitted some amounts as and when he liked This amount of Rs 3/- is not actually an excess remittance but is obviously a portion of the amounts collected by him by misue of Rt book No 5530

48 A cycle tax of Rs 2/- recovered from one Mr Abdul Jabbar on 8-9-42 as clearly noted in the subsidary register (Rt No 5/5533) was remitted on 21-9-42 altering the date in the office foil of the receipt to 21-9-42 This is another clear instance of temporary misappropriation coupled with falsification of records

49 The Cycle tax of Re 1/- collected from one Mr Md Pir on 24-8-1942 was not accounted for No receipt was issued and the sum was misappropriated.

50 CART TAX FOR 1942-43 - The D C B is not prepared taking a census of taxable carts in the town to facilitate watching the collection A register showing the carts numbered is all that is maintained and that by the clerk Siddappa The entries in the

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in the register are neither correct nor exhaustive For instance, Rt No 24/5529 shows a recovery of a tax of Rs 2/- from one Mr P Doddaiya which is omitted in the register The entries in the register close with Sl No 125 while altogether 138 carts seem to have been numbered as seen from the receipts during the inspection Even this may not be complete as any receipts issued from Rt book No 5530 (now missing) may have been misappropriated.

51 The following is one more instance of misappropriation of collections coupled with falsification and manipulation of accounts -

Rt Nos 45 to 50 of Rt book No 5529 relate to collection of 6 items of cart tax of Rs 2/- each (3 on 3-9-42 and 3 on 5-9-42) or Rs 12/- in all This sum of Rs 12/- together with Rs 5/- (Rt No 1 to 3 of Rt book No 5533) being the cart tax of Rs 2/- collected on 5-9-42 and cycle tax of Rs 2/- and ground rent of Re 1/- collected 6-9-42 or Rs 17/- in the aggregate was noted as remitted to the Treasury in challan No 7 of 7-9-42 The details in the general cash book and the remittance register were in the first instance correctly noted as below -

Cart tax	Rs 14-0-0
Cycle tax	2-0-0
Ground rent	1-0-0
Total Rs	17-0-0

A couple of days later, i e , on 10-9-42, the clerk collected the Octroi shop rent of Rs 10/- for September 1942 in respect of which he issued Rt No 27 of Rt Book No 5530 (which is now missing) The receipt of this rent is also noted in the Miscellaneous demands register This amount was misappropriated and with an intent to screen this misappropriation, the classification of details of remittance of Rs 17/- in the cash book and the remittance was altered as below -

Cart tax	Rs 4-0-0
Octroi Office rent	10-0-0
Cycle tax	2-0-0
Ground rent	1-0-0
Total Rs	17-0-0

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52 No receipts were forthcoming in respect of cart tax Rs 13/- collected from 18-9-42 to 17-10-42 (vide Sl.Nos. 119 125 of the cart tax number register) Evidently, the relative receipts must have been issued from Rt. No 5530 This amount of Rs 13/- was not also accounted for. The next credit of cart tax appearing in the accounts relates to Sl No 128 (Rt No.15/5133) It is thus clear that the tax collected on Sl Nos 126 & 127 was also misappropriated Thus a total amount of Rs 17/- collected in respect of Sl Nos 119 to 128 was misappropriated

53. Sl No 1135 refers to collection of a tax of Rs 4/- (Rt No 43/5536 dated 4-2-43) on a cart for 1940-41 and 1942-43 and Whether the tax for the intervening year 1941-42 was collected and how it was accounted for was not verifiable This information may be furnished and if the tax for that year was not collected, the same may be arranged to be collected now

54 MISCELLANEOUS DEMANDS - Bus stand stall - The right of running the stall during the year 1942-43 was auctioned on 6-6-42 and the only offer of Rs 5/- per mensem of one Sivalinge Gowda was accepted Immediately thereafter on 8-6-42, one Subbayya Setty having petitioned tat he was prepared to take up the stall on a monthly rent of Rs 6/- and also having deposited Rs 12/- towards the rent for 2 months, the right was re-sold on 27-6-42 and the higher bid of Subbaiya Setty of a monthly rent of Rs 10/- was accepted. To make up the two month's deposit at the latter rate, a further sum of Rs 8/- was paid by him which together with the sum of Rs 12/- paid by him on 8-6-42 was brought to account on 27-6-42 (Rt No 33/4046) and remitted to Treasury on 29-6-42 The initial deposit of Rs 12/- paid on 8-6-42 had been temporarily misappropriated till 27-6-42

As the tenant is stated to have subsequently defaulted in payment of rent and petitioned for reduction of rent, the deposit paid by him was adjusted towards the rent for July and August 1942 The shop was taken possession and the right of occupancy was resold on 31-8-42 for the remaining 10 months

SM 43

of

of the year from 1-9-42 The highest bid of Rs 5-4-0 p m of one Kempa Setti was accepted This resale resulted in a loss of Rs 47-8-0 which has to be recovered from the defaulter Subbayya Setti

55 A deposit of Rs 10-8-0 being the 2 months' rent was recovered from Kempa Setti, who is due rent for 8 months from September 1942 to April 1943 against which rent for 5 months has been recovered and accounted for

A credit of Rs 5-4-0 shown in the demand register as rent recovered on 10-10-42 is not traceable in the cash book and the Treasury Remittance Register and has been evidently misappropriated

56 OCTROI OFFICE SHOP RENT - The lessee Mr Noor Mohamed has taken the premises for a period of 3 years from 1-11-41 on a monthly rent of Rs.10/- The rent recovered from him for the following months and credited to his account in the demand register has not been accounted for but misappropriated by clerk Siddappa

Month	Date of collection as noted in the demand Register	Amount
		Rs As Ps
September 1942	10-9-1942	10-0-0
October 1942	10-10-42	10-0-0
November 1942	5-11-42	10-0-0
December 1942	11-12-42	10-0-0
January 1943	9-1-1943	10-0-0
	Total	Rs 50-0-0

The Vice President who was present through-out the present Inspections sent for Mr Noor Mohamed and asked him to produce the receipts in his possession in respect of the above payments Thereaupon he produced Rt No 27/5530 dated 10-9-42 issued by Clerk Siddappa, acknowledging the rent of Rs 10/- for September 1942 Mr Noor Mohamed stated that he had obtained receipts for other months also but they were not readily traceable This Rt book No 5530 is missing and clerk siddappa has misused this receipt book The rent for the subsequent months (February to April 43) was recovered in one lump on 2-4-43 (and accounted for The receipt for the latter amount is seen to have been issued by the II clerk (Rt No 18/5537)

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15

57. GROUND RENTS:- Sivadas Touring Talkies ~~xxx~~ owner occupied the grounds on 1-8-42 from which date a ground rent at Rs 0-8-0 per day was apayble as per remarks of the President on the petition dated 4-8-42 soliciting the license. The Cinema ran up to the end of April 1943 and an initial deposit of Rs 10/- was recovered on 24-8-42 (Rt No 30/5539) which owner has petitioned for refund The ground rent was collected in instalments for odd number of days at ~~xx~~ a time by clerk Siddappa and the following amounts are seen to have been accounted for

Date	Ref to Rt No	Period	Amount
16-10-42	9/5533	9 days	Rs 4-8-0
26-10-42	13/5536	9 "	4-8-0
10-2-43	44/5536	12 days from 1-11-42 to 12-11-42	6-0-0
(No date)	4/5537	16 days from 14-1-43 to 29-1-43	8-0-0
3-4-43	15/5537	30 days from 1-2-43 to 2-3-43	15-0-0
7-4-43	17/5537	20 days from 3-3-43 to 23-3-43	10-0-0
29-4-43	21/5537	30 days from 23-3-43 to 30-4-43	19-8-0
		TOTAL	Rs 67-8-0

The show appears to have been suspended for a period of 16 days from 13-11-42 on account of prevalence of Cholera as made out from a petition of the Cinema owner for which rent does not seem to have been paid, though the grounds had been occupied and rent had to be paid for every day of occupation of the grounds The rent due for this period viz , Rs 8/- has to be adjusted out of the deposit of Rs.10/-

The total rent due from 1-8-42 to 30-4-43 (273 days) works out to Rs 136-8-0 and barring the rent for 16 days not paid, the amount due is Rs 128-8-0 which has been evidently collected in full The amount actually brought to account being Rs 67-8-0 as detailed in the previous para. the remaining sum of Rs 61/- has been misappropriated

58. Ground rent for temporary stalls near the Cinema.- The actual number of stalls that were run from time to time and the rent collected is not definitely ascertainable for want of particulars in the demand register or any connected records The amounts that were accounted for were, however, as follows

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	Rs
August 1942	2-0-0
September 42	8-0-0
October 1942	1-0-0
November 1942	2-0-0
January 1943	8-0-0
April 1943	6-0-0
Total	Rs 27-0-0

8 stall holders seems to have been in occupation in September and January 1943 as may be seen from the rent recovered in those months. The persons and the rent recovered in January 1943 were as follows -

Rt No. 17/5536	dated	16-1-43	Chandrasekhariah	Rs 1-0-0
21/5536	"	18-1-43	Nanjunda Naik	1-0-0
22/5536	"	18-1-43	Venkata Setti	1-0-0
23/5536	"	18-1-43	Thimmiah Setti	1-0-0
27/5536	"	21-1-43	Ranganatha	1-0-0
28/5536	"	21-1-43	Janardana	1-0-0
32/5536	"	25-1-43	Bully Ninganaika	1-0-0
35/5536	"	28-1-43	Venkata Setti	1-0-0
			Total	Rs 8-0-0

In the absence of any records to the contrary, it has to be presumed that all the above 8 persons were running the stalls during the 9 months (Ist August 1942 to 30-4-43) that the Cinema show was on and a total stall rent of Rs 72/- must have been recovered against which, a sum of Rs 27/- (vide previous para) has been accounted for, misappropriating the remaining sum of Rs 45/- The Vice President sent for one of the persons Nanjundappa and when questioned stated that no receipt was issued to him for the rent for February 1942 paid by him

58 A, TOLL GATE LEASE KHISTS - Receipt No 10/5537 for Rs 335/- is an unstamped receipt. A receipt stamp may be now affixed to the office counterfoil and cancelled as issue of unstamped receipts entails loss of stamp revenue to Government.

59 Rt book No.5529 for recovery of cart tax, cycle tax and miscellaneous demands Rt No 37 - In preparing this receipt three foils were used, viz , the original and duplicate of No 37 and the original of No 38 The last one which is a carbon impression is cancelled The latter receipts upto Rt No 42 were written up making use of the tear off duplicates as originals as tear offs of earlier numbers This error was set right by cancelling the duplicate of Rt No 42, which should however have been left blank But it is seen that it is

written

written up acknowledging a sum of Rs. 1/- as ground rent from one Madanaik which name is scored out substituting that of Rama Setti This foil was subsequently cancelled with a remark that it was written up by oversight and an error in taking carbon impressions This foil is written up as original and how and where the carbon impression was taken and how it was used is not clear Evidently the carbon impression must have been taken on a separate slip of paper and issued The sum of Rs 1/- collected must be made good

60 SALE AND PURCHASE OF BULLOCKS FOR CONSERVANCY CART--

A pair of bullocks belonging to the Municipality was sold for a sum of Rs 265/- on 5-11-1942 The sale proceeds were not remitted but were utilised for the purchase of another pair of bullocks for 190/- on the same day and the balance of Rs 75/- was remitted to the Treasury on 6-11-42 The transactions were subsequently got ratified by a Council resolution dated 30-11-42 The sale by private negotiation was not regular They should have been sold in public auction or competitive offers obtained by inviting tenders of quotations Now that live-stock has considerably appreciated in value, a larger amount than Rs 265/- might have been realised if the above procedure had been followed.

61 SALE OF UNSERVICEABLE MATERIALS ON 3-2-43 - The following amounts are seen to have been realised and accounted for as made out from receipts issued -

Rt.No.37/5536	T W Window shutter	Rs	7-0-0
38	Beams		7-0-0
39	T W.Gate shutters		1-8-0
40	4 Areca Trees		1-0-0
41	4 door shutters, tree garden		18-0-0
42	22 wooden posts		12-0-0
	Total	Rs	46-8-0

The connected sale records were not forthcoming How and where these materials were accounted for and what other materials are available could not also be verified in the absence of a stock account

62 DISPOSAL OF AUDIT REPORTS - The audit reports for the last 4 years are pending disposal The dates of their receipt in the Municipal office are noted below

SV 22/8/43

Audit Report for	1938-39	Received on 30-4-1940
	1939-40	" 12-8-1941
	1940-41	" 28-1-1942
	1941-42	" "

The last one was issued on 15-2-43 through the Deputy Commissioner, but the President said that it had not been received in his office At his request a spare typed copy that was available with the undersigned was handed over to the Municipal office with a request to speed up the disposal of the pending reports

63 The President has to realise that any amounts placed under objection which become ultimately irrecoverable due to failure to promptly take action will have to be surcharged

64 GENERAL - As stated in the opening para of this Report, the monthly accounts have not been compiled and submitted since Nov 1941 Clerk Siddappa was not conversant with the classification of transactions and the compilation of accounts Even the heads of classification are not noted in the cash book The procedure of compilation was explained to him in detail during the last audit in December 1942 to no purpose It is seen that since the disappearance of this clerk, two months' ago, another clerk from the Taluk office who is conversant with the Municipal accounts has been detailed to work in the Municipal office and accounts in arrears were under compilation at the time of Inspection The condition of other registers maintained in the office, viz., the deposit register etc, are also not satisfactory as they were heavily in arrears and have to be brought up-to-dat immediately It is a matter for explanation as to why the President or the Vice President who was directly responsible for the office management did not take any pains to see that the accounts were compiled and placed before them and at the Council meeting regularly every month.

65 Annexure I shows that a sum of Rs 450-1-6 was in the aggregate misappropriated by Clerk Siddappa He was transferred to this office from Revenue Sub Division Office, Nanjangud in May 1942 and no instance of defalcation or malpractice is noticed in the transactions to end of July 1942 During these two months, he seems to have studied the Vice President who was ignorant of the accounts and their importance The first item

item of misappropriation started on 5-8-42 when a sum drawn for the gross amount of the establishment pay bill for 1942 inclusive of the Pensionary contribution of Rs 29-10-0 which sum was misappropriated and charged off in the cash book to balance the account When this went un-noticed, further amounts of varied nature were drawn and defalcated as described in the several foregoing paras of this report It is matter for regret that the Vice President did not verify from the connected records such as acquittance rolls and vouchers if the amounts of cheques issued by him had been properly accounted for He was apparently satisfied that his duty ended with signing cheques and did not in the least take pains to see that the amounts drawn were properly accounted for

66 The entrusting of collection of moneys under miscellaneous demands Cart and Cycle taxes to this clerk gave further fillip to continue his malpractices on a larger scale As stated elsewhere in this report, he has made away with one receipt book No 5530 which has not been traced hitherto while another receipt book No 5508 which ought to be in stock is also missing The amounts collected under cover of these receipt books and obviously misappropriated is not ascertainable

If the President and the Vice President were alert and had exercised some control over accounting, the misappropriation could not have assumed such proportions but could have been nipped in the bud

67 A list of vouchers that were not forthcoming at the time of Inspection is enclosed (vide Annexure II aggregating to Rs 400-1 Part of this amount (if not the entire sum) may also have been mis appropriated by the clerk who had a complete control over cash and records of the office If the vouchers are not forthcoming as a result of a search of the records of the office (started at the time of the Inspection), the amount will have to be recovered or made good

Sd/- M Narayana Rao
Assistant Comptroller,
Mysore Local Audit Circle

" C O P Y "

K Rajagopalaiengar 28 6 43
Supdt C&AD

 Annexure I

Statement of amounts defalcated by Clerk Siddappa

f to para of the Report	Brief Particulars	Amount
7	Pensionary contribution drawn in the Establishment pay bill for July 1942	Rs 29-10- 8
8	Insurance Premium drawn in cheque No 87/21-8-42	19- 8- 0
10	Amount drawn in excess in the Establishment pay bill for August 1942	1- 8- 0
23	Unspent balance out of Rs 20/- drawn for the Birthday Celebration not accounted for	1- 0- 0
24	Amount of cheques No 36 dated 9-1-43 & 56 dated 15-3-43 for payment to suppliers of books to the library	31- 6- 0) 43-15- 0)
31-	Payment charged off for the purchase of 1 pall Horse Grame (Rs 18/-) and cost of bleaching powder (29-9-0)	47- 9- 0
35	Non-accounting of Horse gram and straw purchased and paid for in cheque No.21 dated 1-12-42	28-8- 0
36	Unspent balance out of advance of Rs 15/- paid to the clerk for purchase of Green grass	3-9- 6
42	Octroi collections of 11-12-1942	23- 1- 7
"	" " " 10-3-1943	29- 0-11
"	" " " short remittance	0- 0-10
43	Cycle tax collected from one Mr D Subba Rao	11- 0- 0
49	Cycle tax collectred from one Mr Mohamed Pir	1- 0- 0
51	Octroi office rent for September 1942 collected on 10-9-42 against R No 27/5530	10- 0- 0
52	Cart tax collected from 18-9-42 to 17-10-42	7- 0- 0
53	Bus stand stall rent recovered from Kempa Setti on 10-10-42	5- 4- 0
54	Octroi office rent from Oct 1942 to Jan 43 collected from the tenant Mr Noor Mohamed	40- 0- 0
57	Ground rent recovered for running the Cinema by Shivaji Touring Talkies	61- 0- 0
58	Ground rent recovered from stall keepers near the Cinema	45- 0- 0
59	Ground rent recovered from one Mada Naika	1- 0- 0
	Total	Rs 150- 1- 6

Sd/- M Narayana Rao
Assistant Comptroller
Mysore Local Audit Circle

"COPY"

K Rangappa Gowda 25/6/43

Vouchers wanting

Ref. to para	Particulars.	Rs
25	Reception charges of the Law Minister	15- 8- 0
25	Vouchers in recoupment of Imprest as per Cheque No.81 dated 24-7-42 and Cheque No 39 dated 15-1-43	22-10- 0 10-12- 0
31	T T and other bills as detailed (8 vouchers)	351-11- 6
	Total	Rs 400- 0- 0

Sd/- M Narayana Rao
Assistant Comptroller,
Mysore Local Audit Circle,

"COPY"

Supdt C L A D

ppendix F G —1]

UBJECT

Diary No of letter replied to 5955

Section Jud

File No 109-42

Serial No 21

No L 11068

To

The Dr Mysore

Sir,

With reference to your letter No D3-C 3945/42-43 dated 3rd ... regarding misappropriation of municipal moneys by T Siddappa, clerk, Bowringpet Municipal Council, I am directed to state that your action in having dismissed the accused in view of his having made good the misappropriated amount is reasonable. It is not necessary to prosecute him

General and Revenue Secretariat

( )

the 194

Date of issue 3/5

Signed by

List of enclosures

Bodied by

Examined by

WD 04161—GPB—60,000—24 10 41

Item 53

The file of records and letter [illegible] other under reference is herewith returned

Branch

from

Asst Leg Branch

Memo 11069 3/5

Copy of the above is forwarded for the information of the Comptroller

Asst

from

Asst Leg Branch

L 11070 97B/5 II

MI 109-42-22

I

Assessment Number 1 Todaro - exclusion from the post Zone municipal council, jurisdiction

In reply to his petition of 20th March 44 praying that he might be restored [illegible] appointment, the petitioner is informed that [illegible] does not seem reason to reconsider the Dy Comr's order dismissing him from service.

Asst

for

Asst Leg Branch

JOM

Pages 1–3

54

GOVERNMENT OF HIS HIGHNESS THE MAHARAJA OF MYSORE

General and Revenue Secretariat

No L 11068 / ml 109-42-4 *Dated, Bangalore* 3/5/1944

FROM

The Secretary to the Government of His Highnes the Maharaja of Mysore

Law Department.

To

The Deputy Commissioner,
Mysore District, Mysore.

Sir,

With reference to your letter C.TC.C.3043/42-43 dated 10.3.1944, regarding misappropriation of municipal moneys by T.Siddappa, Clerk, Town Municipal Council, Gundlupet, I am directed to state that your action in having dismissed the official in view of his having made good the misappropriated amount is reasonable and it is not necessary to prosecute him

The file of records received with your letter under reference is herewith returned.

I have the honour to be,
Sir,
Your most obedient servant,

Sd. C. Narayanaswami Naidu,

Secretary to Government,
Law Department.

Law R.3. P.T.O.

Memo No. 11869 Dated, 3rd May 1944.

Copy of the foregoing is forwarded, with compliments, to the Comptroller to Government for information.

By Order,

for Secretary to Government,
Law Department.

. . .2.

Pages 1–58